

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Trost and Debra Gomez-Trost  
DOCKET NO.: 06-01265.001-R-1  
PARCEL NO.: 02-2-18-21-04-401-001

The parties of record before the Property Tax Appeal Board are Robert Trost and Debra Gomez-Trost, the appellants, and the Madison County Board of Review.

The subject property consists of a two-story dwelling containing 3,330 square feet of living area that was built in 2004. The dwelling is of frame and brick veneer exterior construction and features a full unfinished basement, three fireplaces, and an attached three-car garage that has 875 square feet.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is inequitably assessed. In support of this claim, the appellants submitted photographs and an assessment analysis detailing four suggested comparables located from .5 to 2.5 miles from the subject. The comparables are described as two-story brick, frame or brick and frame dwellings that were built from 1999 to 2004. Features include unfinished basements, central air conditioning and attached three car garages that contain from 656 to 951 square feet. The dwellings range in size from 3,048 to 4,102 square feet of living area and have improvement assessments ranging from \$82,180 to \$94,810 or from \$23.11 to \$27.92 per square foot of living area. The subject property has an improvement assessment of \$104,680 or \$31.44 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$117,220 was disclosed. In support of the subject's assessment, the board of review presented property record cards and an assessment analysis detailing four suggested comparables. Their proximity in relation to the subject was not disclosed. The comparables consist of part two-story and part one-story frame or brick and frame dwellings that were built from 1997 to 2001. Features

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	12,540
IMPR.:	\$	99,310
TOTAL:	\$	111,850

Subject only to the State multiplier as applicable.

include central air conditioning and attached garages that contain from 460 to 864 square feet. Two comparables have an extra detached garage. Three comparables have unfinished basements and one comparable has a partial finished basement. Two comparables have in-ground swimming pools. The dwellings contain from 2,347 to 2,744 square feet of living area and have improvement assessments ranging from \$76,530 to \$106,360 or from \$31.99 to \$39.86 per square foot of living area.

The board of review next isolated the subject's and comparables' dwelling assessments by deducting the assessment amounts associated with garages, pools and finished basement area. This resulted in the comparables having adjusted improvement assessments ranging from \$29.60 to \$33.33 per square foot of living area. The subject property had an adjusted improvement assessment of \$29.37 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's improvement assessment is warranted.

The appellants argued the subject property is inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

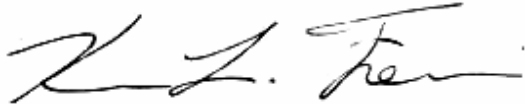
The Board finds parties submitted eight suggested comparables for consideration. The Board gave less weight to all the comparables submitted by the board of review due to their smaller size, dissimilar design, and extra features when compared to the subject. The Board also gave less weight to one comparable submitted by the appellants due to its larger size when compared to the subject. The Property Tax Appeal Board finds the remaining three comparables submitted by the appellants to be more similar when compared to the subject in size, design, features and location. The Board recognized these comparables are from 3 to 5 years older than the subject. They have improvement assessments ranging from \$82,180 to \$93,640 or from \$26.96 to \$27.92 per square foot of living area. The subject's improvement assessment of \$104,680 or \$31.44 per square foot of living area falls above this range. After considering adjustments to the comparables for any differences when compared

to the subject, the Board finds the subject's improvement assessment is not supported and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.